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- 8. Right to Jury Trial. Petty Offenses. Dealing in second-hand property without license, punishable by \$300 fine or 90 days in jail, as petty offense triable without jury. District of Columbia v. Clawans, 617.
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- 2. Gold Payment Contracts. Suppression by Congress. Holyoke Power Co. v. Paper Co., 324.
- 3. Enemy Property. Rights of former enemy owner of property seized under Trading with the Enemy Act. Cummings v. Deutsche Bank, 115.
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- 1. Liberty. Contract. Minimum wage law for women, valid. West Coast Hotel Co. v. Parrish, 379.
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- 4. Income Tax. Double Taxation. Taxation of resident on income from rents of land and interest on bonds secured by mortgage on land, situated in another State, valid. N. Y. ex rel. Cohn v. Graves, 308.
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  - 1. Freedom of Contract. Limitations. Minimum wage law for women, valid. West Coast Hotel Co. v. Parrish, 379.
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- 6. Sufficiency of Pleadings to support jurisdiction. Ickes v. Fox, 82.
- 7. Appeals under Bankruptcy Act. O'Connor v. Mills, 26; Wayne Gas Co. v. Owens-Illinois Co., 131.
- 8. Review of orders of Interstate Commerce Commission. *Powell* v. U. S., 276.
- 9. Findings. Revision of at instance of appellee. Morley Co. v. Maryland Casualty Co., 185.
- 10. Findings of Fact by Board of Tax Appeals; conclusiveness. Elmhurst Cemetery Co. v. Commissioner, 37.
- 11. Findings of Fact by administrative body under Shipping Act; conclusiveness. Swayne & Hoyt v. U. S., 297.
  - 12. Authentication of Record. Kelly v. U. S., 50.
- 13. Cross-Appeal. Measure of relief available to appellee in absence of cross-appeal. Morley Co. v. Maryland Casualty Co., 185.

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- 1. Appellate Jurisdiction Generally. Court may not only correct errors in judgment under review, but may make such disposition of case as justice requires. Honeyman v. Hanan, 14.
- 2. Moot Question. Controversy held not moot. Wayne Gas Co. v. Owens-Illinois Co., 131.
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- 5. Id. Assignments of Error. Contentions not supported by assignment of error not considered. Sonzinsky v. U. S., 506.
- 6. Review of Decisions of State Courts. Construction of state constitution by state court controlling. Highland Farms Dairy v. Agnew, 608.
- 7. Id. Construction of State Statute by state court binding. Midland Realty Co. v. Kansas City Power Co., 109.
- 8. Id. Construction of State Statute which has not been construed by state court. Thompson v. Consolidated Gas Co., 55; Henderson Co. v. Thompson, 258.
- 9. Id. Construction of state statute challenged as violating contract clause; weight of construction by state courts. Phelps v. Board of Education, 319.
- 10. Local Question. Decision by intermediate state court as binding on federal court. Blair v. Commissioner, 5.
- 11. Finality of Judgment. Decree of state court for payment of specific sum of money and for appointment of receiver. Knox Loan Assn. v. Phillips, 194.
- 12. Federal Question. Federal question not raised in state court will not be passed upon here. N. Y. ex rel. Cohn v. Graves, 308.
- 13. Id. Federal question must not only have been presented, but its decision must have been necessary to determination of cause. Honeyman v. Hanan, 14.
- 14. Id. Whether requirements as to presentation of federal question have been met is itself a federal question. Id.
- 15. Id. Effect of certificate of state court in determining existence of federal question. Id.
- 16. Id. Denial of claim of federal right; findings of state court not conclusive. Great Northern Ry. v. Washington, 154.
- 17. Id. Whether assignor taxable under federal income tax act is federal question. Blair v. Commissioner, 5.
- 18. Id. Remand for clarification of record as to existence of federal question. Honeyman v. Hanan, 14.
- 19. Dismissal for want of jurisdiction. Holton v. Kansas State Bank, 641; Illinois v. Toman, 642; Whitmore v. Salt Lake City, 644.
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- 21. Dismissal for want of substantial federal question. Bunger v. Green River, 638; Vaughan v. New York, 638; Markmann Funeral Home v. Ryan, 639; City Bus Co. v. Mississippi, 639.
- 22. Dismissal where non-federal ground adequate to support judgment. N. Y. Life Ins. Co. v. Alexander, 637; Singer v. Illinois, 642.
- 23. Concurrent Findings. Findings of fact concurred in by District Court and Circuit Court of Appeals conclusive when not plainly erroneous. Virginian Ry. Co. v. System Federation, 515.

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- 1. Appeal as of Right from judgment of District Court disapproving and dismissing petition for reorganization of corporation under § 77B of Bankruptcy Act. O'Connor v. Mills, 26.
- 2. Appeal from District Court for Alaska. Provision of Alaska Civil Code not a "law of the United States" under Jud. Code, § 128. Sumi v. Young, 251.
- 3. Appeal from Supreme Court of Puerto Rico; decision involving local laws. Matos v. Alonso Hermanos, 429.
- 4. Review of judgment in suit under § 1 (20) to enjoin violation of § 1 (18) of Interstate Commerce Act. *Powell* v. U. S., 276.
- 5. Review of "ultimate finding" of Board of Tax Appeals. Helvering v. Tex-Penn Oil Co., 481.
- 6. Reversal of decision of Board of Tax Appeals on question of fact, when finding of Board was supported by substantial evidence, held error. Elmhurst Cemetery Co. v. Commissioner, 37.
- 7. Power to modify decree for benefit of appellee in absence of cross-appeal. *Morley Construction Co.* v. *Maryland Casualty Co.*, 185.
- 8. Authentication of Record. Denial on petition for rehearing of opportunity to secure proper authentication of record held abuse of discretion. Kelly v. U. S., 50.

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- 1. Suit to enjoin proceedings in state court. Dugas v. American Surety Co., 414.
- 2. Jurisdiction of suit by depositor to fasten trust on funds in insolvent bank which has been taken over by state official. General Baking Co. v. Harr, 433.
- 3. Suit to Enjoin violation of § 1 (18) of Interstate Commerce Act. Powell v. U. S., 276.

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- 4. Jurisdiction under Interpleader Act. Dugas v. American Surety Co., 414.
- 5. Jurisdiction under Federal Declaratory Judgment Act. Actna Life Ins. Co., v. Haworth, 227.
- 6. Review of orders of Interstate Commerce Commission; suit to set aside order; court of three judges; counterclaim. *Powell* v. U. S., 276.
- 7. Jurisdiction of supplemental bill in aid of and to effectuate decree. Dugas v. American Surety Co., 414.
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- 1. Right to Jury Trial. Petty Offenses. Severity of punishment; moral quality of act; appeal as of right. District of Columbia v. Clawans, 617.
- 2. Id. Dealing in second-hand property without license, punishable by \$300 fine or 90 days in jail, as petty offense triable without jury. Id.
- LABOR. See Constitutional Law, II, 1; V, 1; VII, (B), 1; Railway Labor Act, 1-3.

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- 1. Validity of statute as affected by standards to be applied for grant or refusal of license. Highland Farms Dairy v. Agnew, 608.
- 2. One cannot complain, in advance of application for license, of danger of refusal. *Id*.
- 3. Dealing in second-hand property without license as petty offense triable without jury. District of Columbia v. Clawans, 617.

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- 1. Equities in moneys paid under construction contract. Martin v. National Surety Co., 588.
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- 1. Validity of amended Frazier-Lemke Act; rights of mortgagees; stay of foreclosure. Wright v. Vinton Branch, 440.
- 2. Validity of state statute affecting remedy of mortgagee. Richmond Corp. v. Wachovia Bank, 124.
- 3. Foreclosure. Effect of acquisition of property by mortgagee by bid of principal and interest; discharge of debt; income tax liability upon receipt of "interest." Helvering v. Midland Ins. Co., 216.

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- 1. Transferee with Notice. Martin v. National Surety Co., 588.
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- 1. Suit as one against United States. Cummings v. Deutsche Bank, 115.
- 2. Consent of United States to be sued. Ickes v. Fox, 82; Cummings v. Deutsche Bank, 115.
  - 3. United States as indispensable defendant. Ickes v. Fox, 82.

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# PAYMENT.

- 1. Contract as one for payment of money and not for delivery of gold; application of Joint Resolution of June 5, 1933. Holyoke Power Co. v. Paper Co., 324.
- 2. Payment under Interpleader Act. Dugas v. American Surety Co., 414.
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- 1. Investigation by Senate committee of campaign expenditures as case in which a law of the United States authorized an oath to be administered within the meaning of the perjury statute. U. S. v. Norris, 564.
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  - 1. Motion to Dismiss as premature. Wright v. Vinton Branch, 440.
  - 2. Authentication of Record. Enforcement of Equity Rules; denial of opportunity to secure proper authentication of record. Kelly v. U. S., 50.
  - 3. Remand to state court for clarification of record in respect of federal question. Honeyman v. Hanan, 14.
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- 1. Validity and Construction of amended Railway Labor Act. Virginian Ry. Co. v. System Federation, 515.
  - 2. Elections. Choice of representative; how determined. Id.
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- 1. State court without jurisdiction to wind up business of national farm loan association. Knox Loan Assn. v. Phillips. 194.
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- 1. Amendment of Bankruptcy Rules, p. 689.
- 2. Application of Equity Rules; permission to supply authentication of record. Kelly v. U. S., 50.
- 3. Counterclaim not arising out of or related to subject matter of suit, not authorized by Equity Rule 30. Powell v. U. S., 276.

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- 2. Validity and effect of administrative order under § 21 of Shipping Act requiring ocean carrier to furnish data. *Isbrandt-sen-Moller Co.* v. U. S., 139.
- 3. Question of invalidity of order issued by Secretary of Commerce in alleged unconstitutional exercise of powers of Shipping Board, held moot. Id.
- 4. Discriminatory Rates. Contract rate system. Swayne & Hoyt v. U. S., 297.

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- 1. Validity. Motives of legislature. Sonzinsky v. U. S., 506; Henneford v. Silas Mason Co., 577.
- 2. Id. Statute not invalid because not all-embracing. West Coast Hotel Co. v. Parrish, 379.
- 3. Id. Distribution of governmental powers by State. High-land Farms Dairy v. Agnew, 608.
- 4. Id. Special Acts. Statute establishing board of review of assessments for counties having population in excess of 500,000, violated constitution of Michigan. Wayne County Board v. Great Lakes Corp., 29.
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- 6. Construction. Avoiding doubts of constitutionality. Wright v. Vinton Branch, 440.
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- 8. Id. Construction of new section as by implication modifying settled construction of earlier section, not favored. U.S. v. Madigan, 500.
- 9. Id. Specific provisions of later Act cannot be rendered nugatory by general provisions of earlier act. Virginian Ry. Co. v. System Federation, 515:
- 10. Id. Criminal Statutes. Rule of strict construction does not require that words be given narrowest meaning or that the evident intent be disregarded. U. S. v. Giles, 41.
- 11. Id. Rule that if language be clear it is conclusive, applies to penal statutes. Osaka Shosen Line v. U. S., 98.
- 12. Construction of tax laws. Helvering v. Midland Ins. Co., 216.

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- 13. Saving Clause. Highland Farms Dairy v. Agnew, 608.
- 14. Attacking Statute. Highland Farms Dairy v. Agriew, 608; Virginian Ry. Co. v. System Federation, 515.
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- 16. Provisions of Alaska Civil Code not laws of United States under Jud. Code, § 128. Sumi v. Young, 251.

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- 1. Rights of Surety. Right to exoneration does not entitle surety to custody or control of fund. Morley Co. v. Maryland Casualty Co., 185.
- 2. Obligee's right under prior judgment as affected by payment by surety under Interpleader Act. Dugas v. American Surety Co., 414.
- 3. Assignment to surety of claim against United States under construction contract as creating equitable lien. *Martin* v. *National Surety Co.*, 588.

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- I. In General, p. 719.
- II. Federal Taxation, p. 720.
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- 1. Construction of tax laws. Helvering v. Midland Ins. Co., 216.
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- 4. In general application of Revenue Acts, income tax liability is attached to ownership. *Blair* v. *Commissioner*, 5.
- 5. Determination of tax liability; bookkeeping entries. Helvering v. Midland Ins. Co., 216.

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- 1. Power of Congress generally. Sonzinsky v. U. S., 506.
- 2. Taxpayer entitled to know basis of law and fact on which Commissioner seeks to sustain deficiency. *Helvering* v. *Tex-Penn Co.*, 481.
- 3. Immunity. Salary of chief engineer of New York City's Bureau of Water Supply immune from federal tax. Brush v. Commissioner. 352.
- 4. Income Tax. Insurance Companies. Receipt of "interest" by mortgagee acquiring property at foreclosure by bid of principal and interest. Helvering v. Midland Ins. Co., 216.
- 5. Income Tax. Trusts. Liability of beneficiary as affected by assignment. Blair v. Commissioner, 5.
- 6. Income Tax. Computation of Gain. Transaction as one within non-recognition of gain provision of § 202 (b) of Revenue Act of 1918. Helvering v. Tex-Penn Co., 481.
- 7. Id. Acquisition by taxpayer of shares which did not, when acquired, have a fair market value. Helvering v. Tex-Penn Co., 481.
- 8. Id. Ascertainment of March 1, 1913 value of cemetery lots; finding of Board of Tax Appeals supported by substantial evidence. Elmhurst Cemetery Co. v. Commissioner, 37.
- 9. Stamp Tax on sales of futures on exchanges; nature of tax; application; exemptions. Dupont v. U. S., 150.
- 10. Stock Transfers. Tax on transfer of "right to receive" shares; nominee transactions. Founders General Co. v. Hoey, 275.
- 11. Tax imposed by National Firearms Act valid. Sonzinsky v. U. S., 506.

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- 1. Immunity. Federal Instrumentality. Non-discriminatory ad valorem tax on equipment used by private corporation in operating for oil and gas under lease of restricted Indian allotments, valid. Taber v. Indian Territory Oil Co., 1.
- 2. Id. Bank credits of incompetent World War veteran resulting from deposits of Government warrants or checks, exempt from local taxation. Lawrence v. Shaw, 245.

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- 3. Receipt of income by resident as incidence of tax. N. Y. ex rel. Cohn v. Graves, 308.
- 4. Taxation of resident on income from rents of land—and from interest on bonds secured by mortgage on land—situated in another State. N. Y. ex rel. Cohn v. Graves, 308.
- 5. Inspection Fees. Great Northern Ry. v. Washington, 154; Ingels v. Morf, 290.
  - 6. Business Situs. N. Y. ex rel. Cohn v. Graves, 308.
- 7. Validity of sales and use tax of Washington. Henneford v. Silas Mason Co., 577.

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- 1. What Law Governs as to character of trust and validity of assignment by beneficiary. Blair v. Commissioner, 5.
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- 1. Exemption from Taxation. Bank credits of incompetent World War veteran resulting from deposits of Government warrants or checks; immune from local taxation. Lawrence v. Shaw, 245.
- 2. War Risk Insurance. Privileges under § 305, in respect to lapsed, canceled, or reduced policies, inapplicable to "converted" insurance. U. S. v. Madigan. 500.

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- 2. Id. Summary curtailment of cross-examination held prejudicial error. Id.

## WOMEN.

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